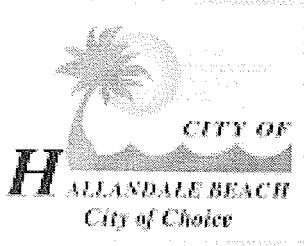


**SUPPLEMENTAL AGENDA
CITY COMMISSION, CITY MANAGER WORKSHOP/SPECIAL MEETING
MONDAY, NOVEMBER 19, 2012 5:30 PM**

13. ORDINANCES ON SECOND READING/PUBLIC HEARING

- D. AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA, AMENDING ARTICLE V, "TAXATION; DIVISION 1.1 "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER" BY AMENDING SECTION 10-152 THROUGH SECTION 10-154; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND PROVIDING AN EFFECTIVE DATE. (SECOND READING) (STAFF: DIRECTOR OF FINANCE)

On October 17, 2012 the City Commission Approved First Reading of the Ordinance by a Roll Call vote of 4/0.



City of Hallandale Beach City Commission Agenda Cover Memo

Meeting Date:	November 19, 2012		Item Type: <small>(Enter X in box)</small>	Resolution	Ordinance X	Other	
Fiscal Impact: <small>(Enter X in box)</small>	Yes	No	Ordinance Reading: <small>(Enter X in box)</small>	1st Reading 10/17/12		2nd Reading 11/19/12	
	X			Public Hearing: <small>(Enter X in box)</small>	Yes X	No	Yes X
Funding Source:	General Fund		Advertising Requirement: <small>(Enter X in box)</small>	Yes		No	
				X			
Account Balance:	Fiscal Impact – Estimated Reduction of \$49,000 in tax revenue (FY 14)						
Project Number :	AR#001/12		RFP/RFQ/Bid Number:	N/A			
Contract/P.O. Required: <small>(Enter X in box)</small>	Yes	No	Strategic Plan Priority Area: <small>(Enter X in box)</small> <div style="display: flex; justify-content: space-between;"> <div> Livable Community Excellence in Government Environmental Sustainability Economic Development </div> <div style="text-align: right;"> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div> </div>				
		X					
Sponsor Name:	Renee Crichton, City Manager		Department: Finance	Patricia Ladolcetta, Director of Finance			

Short Title:

AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA, AMENDING ARTICLE V, "TAXATION; DIVISION 1.1 "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER" BY AMENDING SECTION 10-152 THROUGH SECTION 10-154; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND PROVIDING AN EFFECTIVE DATE.

Staff Summary:

Background:

Florida law allows counties and municipalities to adopt homestead exemptions, in addition to the standard homestead exemption (up to \$50,000), for low-income seniors. Pursuant to Florida law, a Board of County Commissioners or a City Commission can enact a local ordinance to grant certain low-income seniors 65 years and older an additional homestead exemption up to \$50,000 (S. 196.075, F.S.)

On December 18, 2001, pursuant to Florida Statutes 196.075, the City of Hallandale Beach adopted a low-income senior's (65 years or older) additional homestead exemption of \$25,000 via Ordinance Number 2001-27 (Exhibit 1).

Presently, in order to qualify for the Low-Income Senior Exemption, an applicant must be 65 years or older AND have a combined household adjusted gross income not exceeding \$27,030. It should be noted that this figure is adjusted annually in January to reflect the percentage change in the average cost-of-living index.

In accordance with Section 6(f), Art. VII of the Florida Constitution, Florida senior citizens are eligible to claim a second \$25,000 Homestead Exemption -- which applies only to the County's portion of the taxes and City taxes for residents of cities that also adopted this additional second exemption. By local option, cities may adopt an ordinance increasing this additional exemption up to \$50,000.

Fourteen (14) out of the 30 Broward County cities have enacted the "local option" ordinance increasing the Senior Exemption to \$50,000 (Exhibit 2).

During the March 19, 2012 City Commission/City Manager Workshop, the Commission discussed and approved the increase of the Low-income Senior Homestead Exemption from \$25,000 to \$50,000 and directed staff to draft an ordinance to enact this change to be effective for the Tax Year 2013 (Fiscal Year 2013/14). As directed by the City Commission, the attached Ordinance (Exhibit 3) amends Article V, "Taxation; Division 1.1 "Additional Homestead Exemption for persons 65 and older" by amending Section 10-152 through section 10-154, and authorizes the increase of the Low-income Senior Homestead Exemption from \$25,000 to \$50,000. The deadline to enact this ordinance is December 1, 2012 to be effective for the 2013 Tax Year.

On October 17, 2012, the City Commission approved the ordinance on First Reading with no changes, and directed staff to research the fiscal impacts of Amendment 11 on the City of Hallandale Beach and provide a report for the City Commission consideration prior to Second Reading. The requested information was provided to the City Commission during the November 7, 2012 Regular City Commission meeting.

Following is summary of the information provided to the City Commission:

On November 6, 2012, the State of Florida voters approved Constitutional Amendment 11 which allows counties and municipalities to grant an additional homestead tax exemption equal to the assessed value of homestead property if the property has a just value less than \$250,000 to an owner who has maintained permanent residency on the property for not less than 25 years, who has attained age 65, and who has a low household income as defined by general law. The general law instituting into practice this amendment would also require the counties and municipalities providing the additional exemption to do so by passage of a local government ordinance. Should the City Commission select to enact such an ordinance, the fiscal impact of Amendment 11 to the City of Hallandale Beach would be a reduction of tax revenue of approximately \$6,100.

Analysis:

According to the Broward County Property Appraiser (BCPA) should the City of Hallandale Beach were to increase the Low-Income Senior's Additional Homestead Exemption from \$25,000 to \$50,000, an estimated \$8,624,260 in additional taxable value would be exempted, which is equivalent to a \$49,000 reduction in tax revenue.

Per the Broward County Property Appraiser (BCPA), the City of Hallandale Beach currently has 614 seniors that are 100% exempted from paying municipal property taxes. Should the City of Hallandale Beach increase the Low-Income Senior's Additional Homestead Exemption from \$25,000 to \$50,000 the number of low-income seniors that are 100% exempted from paying municipal property taxes would increase by 240 for a total of 854.

Proposed Action:

Staff recommends adoption of the attached Ordinance amending Article V, "Taxation; Division 1.1 "Additional Homestead Exemption for persons 65 and older" by amending Section 10-152 through section 10-154; providing for conflict; providing for severability; providing for codification and providing an effective date.

Attachment(s):

- Exhibit 1 – Ordinance No. 2001-27
- Exhibit 2 – List of Cities with Additional Senior Tax Exemption
- Exhibit 3 – Ordinance Amending Article V

00001

ORDINANCE NO. 2001-27

00002 AN ORDINANCE OF THE CITY OF HALLANDALE
00003 BEACH, FLORIDA, PROVIDING FOR AN ADDITIONAL
00004 HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING
00005 SENIOR CITIZENS; REQUIRING THE SUBMISSION OF
00006 AN ANNUAL APPLICATION AND SUPPORTING
00007 DOCUMENTATION TO THE BROWARD COUNTY PROPERTY
00008 APPRAISER; PROVIDING FOR CONFLICT,
00009 SEVERABILITY AND AN EFFECTIVE DATE
00010

00011 Whereas, on November 3, 1998, voters approved an
00012 amendment to the Florida Constitution providing for an
00013 increased homestead exemption to certain qualifying senior
00014 citizens, and

00015 Whereas, the City Commission desires to implement the
00016 additional homestead exemption for qualifying senior
00017 citizens in accordance with the provisions of Section
00018 196.075, Florida Statutes.

00019 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION
00020 OF THE CITY OF HALLANDALE BEACH, FLORIDA:

00021 SECTION 1. Article 5, Taxation, of Chapter 10,
00022 Finance and Taxation, of the Code of Ordinances, is amended
00023 by the creation of the following new sections to read:

00024 **Additional Homestead Exemption for Persons 65 and Older.**

00025 Section 10-151. **Definitions.** As used in this
00026 Ordinance, the term:

00027 "Household" means a person or group of persons living
00028 together in a room or group of rooms as a housing unit, but
00029 the term does not include persons boarding in or renting a
00030 portion of the dwelling.

00031 "Household income" means the adjusted gross income, as
00032 defined in Section 62 of the United States Internal Revenue
00033 Code, of all members of a household.

00035 Section 10-152. **Additional Exemption.** In accordance
00036 with Section 6(f), Art. VII of the Florida Constitution, and
00037 Section 196.075, Florida Statutes, the City authorizes an
00038 additional homestead exemption of \$25,000 to any person who
00039 has attained the age of 65 and who has the legal or
00040 equitable title to real estate located within the City and
00041 maintains thereon his or her permanent residence, and whose
00042 Household Income does not exceed the amount established by
00043 Section 196.075, Florida Statutes. The Additional Exemption,
00044 if granted, applies only to taxes levied by the City and its
00045 dependent special districts.

00046 Section 10-153. **Exemption Procedure.** Every person
00047 claiming the Additional Exemption pursuant to this Ordinance
00048 must file an application with the Broward County Property
00049 Appraiser by March 1 of each year for which the Additional
00050 Exemption is claimed. The Application must include a sworn
00051 statement of Household Income on a form prescribed by the
00052 Florida Department of Revenue. By June 1 of each year every
00053 applicant must file supporting documentation with the
00054 Broward County Property Appraiser. The Documentation must
00055 include copies of federal income tax returns for the prior
00056 year, wage and earnings statements (W-2 forms), and any
00057 other documentation required by the Broward County Property
00058 Appraiser, including documentation necessary to verify the
00059 income received by all of the members of the Household for
00060 the prior year. The Broward County Property Appraiser may
00061 not grant the exemption without the required documentation.

00062 Section 10-154. **Availability.** The Additional
00063 Exemption is only available beginning in the tax year 2002.

00064 SECTION 2. Upon adoption of this Ordinance the City
00065 Clerk shall deliver a copy of the Ordinance to the Broward
00066 County Property Appraiser.

00067 SECTION 3. All ordinances, resolutions or parts
00068 thereof in conflict with this Ordinance are hereby repealed
00069 to the extent of the conflict.

00070 SECTION 4. The provisions of this Ordinance are
00071 severable and if any part of this Ordinance is held to be
00072 invalid or unconstitutional, the rest of this Ordinance will
00073 remain valid.

00074 SECTION 5. This Ordinance shall be effective
00075 immediately upon adoption on second reading.

00076 PASSED AND ADOPTED on 1st reading on December 4, 2001.

00077 PASSED AND ADOPTED on 2nd reading December 18, 2001.

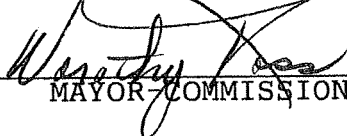
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00082 ATTEST:

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00086 CITY CLERK


MAYOR-COMMISSIONER



	Vote
	AYE / NAY
D. Ross	<input checked="" type="checkbox"/> : <input type="checkbox"/>
F. Schiller	<input checked="" type="checkbox"/> : <input type="checkbox"/>
J. Cooper	<input checked="" type="checkbox"/> : <input type="checkbox"/>
W. Julian	<input checked="" type="checkbox"/> : <input type="checkbox"/>
A. Musto	<input checked="" type="checkbox"/> : <input type="checkbox"/>
AB - Absent	
* Abstain - Conflict of interest forms to be filed	

The cities listed below have adopted the Senior Citizen's Additional Homestead Exemption to \$50,000 (note: the granting of the additional exemption is a "local option" under Florida law):

1. Cooper City
2. Coral Springs
3. Dania Beach
4. Fort Lauderdale
5. Hillsboro Beach
6. Lauderdale-by-the-Sea
7. Lighthouse Point
8. Miramar
9. Oakland Park
10. Pembroke Pines
11. Pompano Beach
12. Southwest Ranches
13. Sunrise
14. Weston

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EXHIBIT 3

ORDINANCE NO. 2012 -

**AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF
THE CITY OF HALLANDALE BEACH, FLORIDA, AMENDING
ARTICLE V, "TAXATION; DIVISION 1.1 "ADDITIONAL
HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER"
BY AMENDING SECTION 10-152 THROUGH SECTION 10-154;
PROVIDING FOR CONFLICT; PROVIDING FOR
SEVERABILITY; PROVIDING FOR CODIFICATION AND
PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the electors of the State of Florida approved a constitutional amendment which raised the permissible additional homestead exemption for persons sixty-five (65) and older from twenty-five thousand dollars (\$25,000) to fifty thousand dollars (\$50,000); and

WHEREAS, Section 10-152 of the Code of Ordinances of the City of Hallandale Beach provides for an additional exemption for persons sixty-five (65) or older of twenty-five thousand dollars (\$25,000); and

WHEREAS, the City Administration recommends increasing the additional exemption to fifty thousand dollars (\$50,000) as permitted in Section 196.075 Florida Statutes and Section 6(f), Art. VII of the Florida Constitution; and

WHEREAS, the Mayor and City Commission of the City of Hallandale Beach have determined that it is in the best interest of the residents of the City of Hallandale Beach to amend Article V. "Taxation, specifically Section 10-152 through Section 10-154 to afford all eligible residents the opportunity and benefit of the additional exemption.

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF
HALLANDALE BEACH, FLORIDA:**

SECTION 1. Article V. Taxation, Division 1.1. Additional Homestead Exemption for Persons sixty-five (65) and older is hereby amended to read as follows:

39 **Section. 10-152. - Additional exemption.**

40 In accordance with Section 6(f), Art. VII of the Florida Constitution, and F.S. § 196.075, the city
41 authorizes an additional homestead exemption of ~~\$25,000.00~~ \$50,000 to any person who has
42 attained the age of 65 and who has the legal or equitable title to real estate located within the
43 city and maintains thereon his or her permanent residence, and whose household income does
44 not exceed the amount established by F.S. § 196.075 (2) and (3). The additional exemption, if
45 granted, applies only to taxes levied by the city and its dependent special districts

46 **Section. 10-153. - Exemption procedure.**

47 Every person claiming the additional exemption pursuant to this division must file an application
48 with the Broward County Property Appraiser by March 1 of each year for which the additional
49 exemption is claimed. The application must include a sworn statement of household income on
50 a form prescribed by the Florida Department of Revenue. ~~By June 1 of each year every~~
51 ~~applicant must file supporting documentation with the Broward County Property Appraiser.~~ The
52 documentation must include copies of federal income tax returns for the prior year, wage and
53 earnings statements (W-2 forms), and any other documentation required by the Broward County
54 Property Appraiser, including documentation necessary to verify the income received by all of
55 the members of the household for the prior year. The review of the documentation must be
56 completed on or before June 1 of every year by ~~T~~ the Broward County Property Appraiser. The
57 Broward County Property Appraiser may not grant the exemption without the required
58 documentation.

59 **Section. 10-154. - Availability.**

60 The additional exemption is only available beginning in the tax year ~~2002~~ 2013.

61 *****

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63
64 **SECTION 2. Conflict.** All ordinances or parts of ordinances and all resolutions or parts
65 of resolutions in conflict herewith are hereby repealed.

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67 **SECTION 3. Severability.** In the event that any section or provision of this ordinance or
68 any portion thereof, any paragraph, sentence, or word be declared by a court of competent
69 jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a
70 whole or part thereof other than the part declared to be invalid.

71
72 **SECTION 4. Codification.** It is the intention of the City Commission that the provisions
73 of this Ordinance shall be codified and be made a part of the Hallandale Beach Code of
74 Ordinances; and that the sections of this Ordinance may be renumbered or re-lettered and the

word "ordinance" may be changed to "section," "article," or such other appropriate word or phrase to accomplish such intentions.

SECTION 5. This Ordinance shall take effect immediately upon adoption.

PASSED AND ADOPTED on 1st reading on November 7, 2012.

PASSED AND ADOPTED on ____ reading on _____.

MAYOR-COMMISSIONER

SPONSORED BY CITY ADMINISTRATION

ATTEST:

CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY
FORM

V. LYNN WHITFIELD
CITY ATTORNEY